

The **Combined Sales and Use Tax Rates** chart shows taxes due on all transactions subject to sales and use tax and includes: State, Local Option, Mass Transit, Rural Hospital, Arts & Zoo, Highway, County Option, Town Option and Resort taxes. The entire combined rate is due on all taxable transactions in that tax jurisdiction.

The **Other Tax Rates & Fees** chart shows additional taxes due on certain types of transactions subject to sales and use tax and includes: Transient Room Taxes, Tourism Short term Leasing Taxes, Tourism Restaurant Tax, E911 Emergency Telephone Fee, Telecommunications Fees, and the Municipal Energy Tax. Any applicable tax or fee for a type of transaction is due in addition to the Combined Sales and Use Tax Rate.

The **Simplified Chart** combines both charts and displays the total tax rates without showing the underlying elements that composed the total rates.

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